



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

Carnahan Courthouse Building
1114 Market St., Room 608
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

July 17, 2008

Krystina Gross, Manager
Sponsored Projects Accounting
Washington University
700 Rosedale Ave
St. Louis, MO 63112-1408

RE: Fiscal Monitoring Report of Washington University Project ARK
CFDA #93.940 – HIV Prevention, CFDA #93.914 – Ryan White Title I,
CFDA #93.917 – Ryan White Title II, Contracts #HD 07-10, #HD 07-14,
#HD 07-30, #HD 07-25, #HD 07-39, #HD 07-36 (Project #2008-DOH1)

Dear Ms. Gross:

Enclosed is a report of our fiscal monitoring review of Washington University Project ARK for the period January 1, 2007 through August 31, 2007. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of Washington University Project ARK. Our fieldwork was completed on September 21, 2007.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, and through an agreement with the Department of Health (DOH) to provide fiscal monitoring to all grant subrecipients.

If you have any questions, please contact me at (314) 622-4723.

Sincerely,

Mohammad H. Adil, CPA
Internal Audit Manager

Enclosure

cc: Henrietta Brown, Fiscal Manager, DOH



CITY OF ST. LOUIS

DEPARTMENT OF HEALTH (DOH)

WASHINGTON UNIVERSITY PROJECT ARK

HIV PREVENTION - CFDA # 93.940

RYAN WHITE TITLE I – CFDA # 93.914

RYAN WHITE TITLE II – CFDA # 93.917

CONTRACTS #HD 07-10, #07-14, #07-30, #07-25, #07-39 AND #07-36

FISCAL MONITORING REVIEW

JANUARY 1, 2007 THROUGH AUGUST 31, 2007

PROJECT #2008-DOH1

DATE ISSUED: JULY 17, 2008

Prepared by:

The Internal Audit Section



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH
WASHINGTON UNIVERSITY PROJECT ARK
METRO-AIDS PREVENTION, RYAN WHITE TITLE I & II PROGRAMS
FISCAL MONITORING REVIEW
JANUARY 1, 2007 THROUGH AUGUST 31, 2007**

TABLE OF CONTENTS

<u>Description</u>	<u>Page(s)</u>
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
CONCLUSION AND SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH AND HOSPITALS
WASHINGTON UNIVERSITY PROJECT ARK
METRO-AIDS PREVENTION, RYAN WHITE TITLE I & II PROGRAMS
FISCAL MONITORING REVIEW
JANUARY 1, 2007 THROUGH AUGUST 31, 2007**

INTRODUCTION

Background

Contract Name: Washington University Project ARK

CFDA Number: 93.940 Metro AIDS Prevention
93.914 Ryan White Title I
93.917 Ryan White Title II

Contracts Number: HD #07-10, HD #07-14, HD #07-30 Metro-AIDS Prevention
HD #07-25 and HD #07-39 Ryan White Title I
HD #07-36 Ryan White II

Contract Period: January 1, 2007 through December 31, 2007(Metro-AIDS Prevention)
March 1, 2007 through February 29, 2008(Ryan White Title I & II)

Contract Amount: \$70,300 Metro-AIDS Prevention
\$70,300 Metro-AIDS Prevention
\$70,744 Metro-AIDS Prevention
\$32,500 Ryan White Title I
\$44,000 Ryan White Title I
\$187,000 Ryan White Title II

The above contracts provided funds from the Health Resources Services Administration (HRSA) through the City of St. Louis Department of Health (DOH) to Washington University Project Ark (Agency). These funds were used for early intervention/targeted outreach services consisting of the following components: specialized case management services to high-risk pregnant HIV positive women, education and OraSure testing in hard-to-reach, underserved and high-risk neighborhoods, shelters or substance abuse treatment centers, training of shelter/treatment center's staff about HIV, counseling and testing through street outreach and the mobile testing unit, and network HIV testing, with the goal of connecting HIV positive minority populations to primary care services.

Purpose

Our purpose was to determine the Agency's compliance with OMB Circular A-133, state and local DOH requirements for the period January 1, 2007 through August 31, 2007 and make recommendations for improvements, if necessary.

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH AND HOSPITALS
WASHINGTON UNIVERSITY PROJECT ARK
METRO-AIDS PREVENTION, RYAN WHITE TITLE I & II PROGRAMS
FISCAL MONITORING REVIEW
JANUARY 1, 2007 THROUGH AUGUST 31, 2007**

INTRODUCTION

Scope and Methodology

We made inquiries regarding the Agency's internal controls relating to the funds administered by DOH, tested evidence supporting the reports the Agency submitted to DOH and performed other procedures considered necessary. Our fieldwork was substantially completed on September 21, 2007.

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH AND HOSPITALS
WASHINGTON UNIVERSITY PROJECT ARK
METRO-AIDS PREVENTION, RYAN WHITE TITLE I & II PROGRAMS
FISCAL MONITORING REVIEW
JANUARY 1, 2007 THROUGH AUGUST 31, 2007**

CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that the Agency did not fully comply with OMB Circular A-133, state and local DOH contract requirements.

Status of Prior Observations

The agency's most recent fiscal monitoring report dated May 18, 2007 had no observations.

A-133 Status

The agency's most recent A-133 audit report for fiscal year ending June 30, 2006 expressed an unqualified opinion on the financial statements and the federal awards. However, there were two findings required to be reported by OMB Circular A-133, but they did not pertain to the City of St. Louis DOH pass-through contracts, and corrective action plans were included with the report. IAS management reviewed the report on May 7, 2007 and recommended that the report be accepted with no further action required.

Summary of Current Observations

There were no observations.